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① subtotal - total amount spent before taxes.

② Sales Tax - PA - 6%
NJ - 7%
DE - 0%

tax on selling price of item

③ city / county tax
Ex: cigarettes tax
alcohol tax

④ State gov't

⑤ all but food & clothing
(necessities) (not all)

⑥ sales tax = subtotal \times tax rate
(in decimal)

⑦ total = subtotal + tax

⑧ \$420 5%

a) \$420

b) $420 \times 0.05 = \$21$

c) $420 + 21 = \$441$

① a $199.95 + 19.95 = \$219.90$

② b $219.90 \times (0.0825) = \18.14

③ c $219.90 + 18.14 = \$238.04$

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⑥ \$1.09

⑦ \$157.61

⑨ tax: \$4.52

~~total~~ + \$90.34
\$94.86

⑪ tax: \$5.75

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ODDS on wksht (#1, 3, 5, 7)

SALES RECEIPTS

1. What is a sales receipt?

a proof of purchase

2. What is it used for? (what does it show?)

- selling price of each item
- # of items sold
- sales tax, subtotal, overall total
- what items taxed.

3. Why are receipts important?

- proof of purchase
- returns/exchanges
- for your own records

Harry's Hardware		12 Main St.		Harrison, OH	
Date: 11/15		Clerk: SP		Identification: 292373476674	
Reg. Dept.					
Quantity	Class	Description	Price	Amount	
1	*	Chain Saw	459.95	459.95	
12	*	Chain Saw Bar Oil	4.95	59.40	
2	*	Safety Chaps	59.95	119.90	
2	*	Safety Helmet	39.95	79.90	
	*				
			Subtotal	\$719.15	
Customer Service	Signature Spot		Tax	\$35.96	
	SALES SLIP		Total	\$755.11	

store name
& address

of each item sold

price per item

total per type of item

items sold

SALES RECEIPTS

Warm Up:

REDNER'S RECEIPT

1. What items are taxed?
2. What items are not taxed?
3. What is the subtotal?
4. What method of payment was used?
5. What was the date?

WAL-MART RECEIPT

6. What items are taxed?
7. What items are not taxed?
8. What is the amount of tax paid?
9. What is the overall total?
10. Who is the manager of the store?

Example:

- Complete the following sales receipt for 3 sweaters at \$24.50 each, 2 dress shirts at \$36.99 each, 2 pairs of pants at \$43.50 each, and a pair of socks at \$7.88 each. The sales tax rate is 6.2% on these items. Sign your name as the customer.

Date: 10/21	Clerk: LS Identification: 292373476674		Reg. Dept.
Quantity	Class	Description	Price Amount
3	T *	Sweaters	24.50 73.50
2	T *	dress shirts	36.99 73.98
2	T *	pants	43.50 87.00
1	T *	socks	7.88 7.88
Customer Signature			Subtotal 242.36
			Tax 15.03
SALES SLIP			Total 257.39

Try these on your own:

#6

1. Complete the sales receipt for 5 rosebushes at \$8.95 each, a box of rose food for \$7.75 and a lawn rake for \$12.95. The sales tax rate is 5.75%. Sign your name as the customer.

Date: 10/21	Clerk: LS Identification: 292373476674		Reg. Dept.	
Quantity	Class	Description	Price	Amount
2	T *	candles	5.99	11.98
8	T *	placemats	3.50	28.00
4	T *	dish set	55.00	220.00
8	T *	wine glass	12.50	100.00
2	N *	shirt	18.00	36.00
			Subtotal	395.98
Customer Signature	SALES SLIP		Tax	25.20
Total			421.18	

$$359.98 \times 0.07$$

1. Ian Bollinger purchases a picnic table for \$95.50, a 2 lounge chairs for \$21.90 each, and 4 lawn chairs for \$14.98 each.

a. What is the subtotal?

b. If the sales tax rate is 6.5%, what is the sales tax?

c. What is the total purchase price?

1. Complete the following sales receipt by filling in all missing fields. The tax rate is 4%. Sign your name as the customer.

John's Sporting Goods		Philadelphia, PA	
Date: 1/14	Clerk: LP Identification: 292373476674		Reg. Dept.
Quantity	Class	Description	Price Amount
3	*	Soccer socks- Team	\$3.50
2	*	Soccer Spikes	\$45.68
1	*	Shin guards	\$12.50
2	*	Uniform	\$40.34
	*		
Customer Signature			Subtotal
			Tax
	SALES SLIP		Total

- pants - 1 - @ 21.50
 - shirt - 2 - @ 25.75
 - T - pencils - 3 sets - @ 2.79
 - T - notebook - 4 - @ 3.27
-

Tax = 5.6%

a) subtotal? 94.45

b) amt of tax? $94.45 \times 0.056 = 1.20$

c) total? \$95.65